

Fill in this information to identify the case:

United States Bankruptcy Court for the:

Eastern \_\_\_\_\_ District of New York  
(State)  
Case number (if known): \_\_\_\_\_ Chapter 11

Check if this is an  
amended filing

Official Form 201

**Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Wickapogue 1, LLC	
2. All other names debtor used in the last 8 years		
Include any assumed names, trade names, and <i>doing business as</i> names		
3. Debtor's federal Employer Identification Number (EIN)	8 2 - 2 8 1 0 5 4 9	
4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	3284 N 29th Court Number Street	Number Street
		P.O. Box
	Hollywood City	City State ZIP Code
	Broward County County	Location of principal assets, if different from principal place of business
		145 Wickapogue Road Number Street
		Southampton NY 119689 City State ZIP Code
5. Debtor's website (URL)		

Debtor	Wickapogue 1, LLC Name	Case number (if known) _____
<hr/>		
<b>6. Type of debtor</b>	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify: _____	
<hr/>		
<b>7. Describe debtor's business</b>	<p>A. Check one:</p> <p><input type="checkbox"/> Health Care Business (as defined in 11 U.S.C. § 101(27A)) <input type="checkbox"/> Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B)) <input type="checkbox"/> Railroad (as defined in 11 U.S.C. § 101(44)) <input type="checkbox"/> Stockbroker (as defined in 11 U.S.C. § 101(53A)) <input type="checkbox"/> Commodity Broker (as defined in 11 U.S.C. § 101(6)) <input type="checkbox"/> Clearing Bank (as defined in 11 U.S.C. § 781(3)) <input checked="" type="checkbox"/> None of the above</p> <hr/> <p>B. Check all that apply:</p> <p><input type="checkbox"/> Tax-exempt entity (as described in 26 U.S.C. § 501) <input type="checkbox"/> Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3) <input type="checkbox"/> Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))</p> <hr/> <p>C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <a href="http://www.uscourts.gov/four-digit-national-association-naics-codes">http://www.uscourts.gov/four-digit-national-association-naics-codes</a>.</p> <hr/>	
<b>8. Under which chapter of the Bankruptcy Code is the debtor filing?</b>	<p>Check one:</p> <p><input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11. Check all that apply:</p> <p><input type="checkbox"/> The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).</p> <p><input type="checkbox"/> The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, and it chooses to proceed under Subchapter V of Chapter 11. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p> <p><input type="checkbox"/> The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the <i>Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11</i> (Official Form 201A) with this form.</p> <p><input type="checkbox"/> The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.</p> <p><input type="checkbox"/> Chapter 12</p>	

Debtor	Wickapogue 1, LLC Name	Case number (if known) _____
<hr/>		
<b>9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. District _____ When _____ Case number _____ <small>MM / DD / YYYY</small>	
If more than 2 cases, attach a separate list.	District _____	When _____ Case number _____ <small>MM / DD / YYYY</small>
<hr/>		
<b>10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Debtor _____ Relationship _____ <small>District _____ When _____ MM / DD / YYYY</small> <small>Case number, if known _____</small>	
List all cases. If more than 1, attach a separate list.		
<hr/>		
<b>11. Why is the case filed in this district?</b>	Check all that apply:	
	<input checked="" type="checkbox"/> Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.  <input type="checkbox"/> A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.	
<hr/>		
<b>12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?</b>	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.	
	Why does the property need immediate attention? (Check all that apply.)	
	<input type="checkbox"/> It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. <small>What is the hazard? _____</small>  <input type="checkbox"/> It needs to be physically secured or protected from the weather.  <input type="checkbox"/> It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).  <input type="checkbox"/> Other _____	
<hr/>		
Where is the property? _____		
	Number _____	Street _____
	<hr/>	
	City _____	State ZIP Code _____
<hr/>		
Is the property insured?		
	<input type="checkbox"/> No <input type="checkbox"/> Yes. Insurance agency _____	
	<hr/>	
	Contact name _____	<hr/>
	Phone _____	

**Statistical and administrative information**

Debtor Wickapogue 1, LLC Name \_\_\_\_\_ Case number (if known) \_\_\_\_\_

<b>13. Debtor's estimation of available funds</b>	<i>Check one:</i>		
	<input checked="" type="checkbox"/> Funds will be available for distribution to unsecured creditors.		
	<input type="checkbox"/> After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.		
<b>14. Estimated number of creditors</b>	<input checked="" type="checkbox"/> 1-49	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 25,001-50,000
	<input type="checkbox"/> 50-99	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 50,001-100,000
	<input type="checkbox"/> 100-199	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> More than 100,000
	<input type="checkbox"/> 200-999		
<b>15. Estimated assets</b>	<input type="checkbox"/> \$0-\$50,000	<input type="checkbox"/> \$1,000,001-\$10 million	<input type="checkbox"/> \$500,000,001-\$1 billion
	<input type="checkbox"/> \$50,001-\$100,000	<input checked="" type="checkbox"/> \$10,000,001-\$50 million	<input type="checkbox"/> \$1,000,000,001-\$10 billion
	<input type="checkbox"/> \$100,001-\$500,000	<input type="checkbox"/> \$50,000,001-\$100 million	<input type="checkbox"/> \$10,000,000,001-\$50 billion
	<input type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion
<b>16. Estimated liabilities</b>	<input type="checkbox"/> \$0-\$50,000	<input type="checkbox"/> \$1,000,001-\$10 million	<input type="checkbox"/> \$500,000,001-\$1 billion
	<input type="checkbox"/> \$50,001-\$100,000	<input checked="" type="checkbox"/> \$10,000,001-\$50 million	<input type="checkbox"/> \$1,000,000,001-\$10 billion
	<input type="checkbox"/> \$100,001-\$500,000	<input type="checkbox"/> \$50,000,001-\$100 million	<input type="checkbox"/> \$10,000,000,001-\$50 billion
	<input type="checkbox"/> \$500,001-\$1 million	<input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> More than \$50 billion

### Request for Relief, Declaration, and Signatures

**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 03 / 28 / 2023  
MM / DD / YYYY



Signature of authorized representative of debtor

David Goldwasser

Printed name

Title Chief Restructuring Officer

Debtor	Wickapogue 1, LLC Name	Case number (if known)	
<b>18. Signature of attorney</b>		Date	
<input checked="" type="checkbox"/> /s/ Jason A. Nagi		03 / 28 / 2023	
Signature of attorney for debtor		MM / DD / YYYY	
Jason A. Nagi, Esq.			
Printed name			
Offit Kurman, P.A.			
Firm name			
560 Madison Ave, 6th Floor			
Number	Street		
New York		NY	
City		State	ZIP Code
(212) 545-1900		jason.nagi@offitkurman.com	
Contact phone		Email address	
390519		New York	
Bar number		State	

**OFFIT KURMAN, P.A.**  
*Proposed Counsel to the Debtor*  
590 Madison Ave Floor 6  
New York, New York 10022  
Phone: 212-545-1900  
Jason Nagi, Esq.  
Albena Petrakov, Esq.  
-and-  
300 E. Lombard Street,  
Baltimore, MD 21202  
Phone: 410.209.6400  
Joyce Kuhns, Esq. (pro hac vice admission pending)

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

-----X-----  
In re: : Chapter 11  
: Case No. \_\_\_\_\_ ( )  
WICKAPOGUE 1 LLC, :  
: Debtor :  
-----X-----

**DECLARATION OF DAVID GOLDWASSER, CHIEF RESTRUCTURING OFFICER  
OF WICKAPOGUE 1 LLC UNDER LOCAL BANKRUPTCY RULE 1007-4**

David Goldwasser makes this declaration under 28 U.S.C. § 1746:

1. I am the managing member and president of FIA Capital Partners, LLC and have significant experience working as a Chief Restructuring Officer and manager of Chapter 11 debtors in the United States Bankruptcy Courts for the Eastern District of New York and the Southern District of New York.

2. I submit this declaration (the “Declaration”) pursuant to Local Bankruptcy Rule 1007 in the United States District Court for the Eastern District of New York in support of the voluntary Petition of Wickapogue 1 LLC (the “Debtor”).

3. The Debtor’s primary asset is improved real estate consisting of a 10,000 square foot residence located at 145 Wickapogue Road, Southampton, New York (the “Property”).

4. The Debtor is not a small business debtor within the meaning of § 101(51)(D) of the Bankruptcy Code.

5. The circumstances precipitating this bankruptcy filing are as follows:

a. The Debtor's defaulted on a Loan in the amount of \$5,750,000.00, consisting of a building loan in the amount of \$2,500,000.00 and a loan for the purchase of land in the amount of \$3,250,000.00 to allow the Debtor to acquire the underlying land and construct a property thereon for sale as a future residence (the "Loan"), which Loan was assigned to Blue Castle (Cayman) Ltd., the current secured lender (the "Secured Lender" or "Blue Castle").

b. After noticing the defaults under the Loan, Blue Castle initiated a foreclosure proceeding in the United States District Court for the Eastern District of New York on September 12, 2022 commencing Case No.2:22-cv-05488-GRB-LGD (the "Foreclosure Action").

c. All of the membership interests held by Nicole Gallagher in Wickapogue 1 LLC were pledged to the Secured Lender to secure her Guaranty of all obligations under the Loan. Due to Wickapogue 1 LLC's default under the Loan, Blue Castle directed its counsel to notice and schedule a public sale of the membership interests for January 12, 2023 (the "Auction"). Prior to the Auction, counsel for Debtor, guarantors and pledgor gave notice of their intention to present an Order to Show Cause to enjoin the Auction in state court (the "State Court Action"). At the hearing on the Order to Show Cause, the judge in the State Court Action entered a Temporary Restraining Order enjoining the Auction and setting a further hearing for February 9, 2023 on any further relief.

d. Blue Castle removed the State Court Action to the United States District Court for the Eastern District of New York on January 25, 2023, which was assigned 2:23-cv-

00561-HG (the “**Federal Court Action**”). After considering pleading filed and arguments of counsel at a hearing held on February 9, 2023, the court in the Federal Court Action denied the request for preliminary injunction, finding among other things, that the marketing of the Auction was commercially reasonable.

e. In a letter dated February 16, 2023, counsel to Secured Lender advised pledgor, Nicole Gallagher, that she no longer had the authority to exercise voting rights with respect to her membership interests in Wickapogue 1 LLC, as a result of her defaults under her pledge and guaranty, executed in connection with the Loan.

f. At the duly-conducted Auction held on February 17, 2023, Secured Lender placed a credit bid (the “**Credit Bid**”) for 100% of the membership interests in Wickapogue 1 LLC and became the successful bidder. Promptly thereafter, Secured Lender assigned all of its rights in its Credit Bid to its assignee, Wickapogue Beach LLC, which thereupon acquired all rights, title and interest in the Credit Bid and, on execution of a Transfer Statement and Instrument of Conveyance in UCC Sale, became the 100% holder of all membership interests in Wickapogue 1 LLC.

6. The Debtor filed this Chapter 11 bankruptcy case (the “**Bankruptcy Case**”) to facilitate a sale of the Property, free and clear of liens, judgments and encumbrances, under a plan of liquidation and to distribute net sale proceeds to creditors in the order of priority of their respective claims.

7. On March 21, 2023, I was appointed Chief Restructuring Officer of Wickapogue 1 LLC, by its new member Wickapogue Beach LLC, to facilitate the Bankruptcy Case.

8. No Trustee has been appointed in this Bankruptcy Case. No Committee has been appointed in this Bankruptcy Case. A Receiver was appointed in the Foreclosure Action but never

took control of the Property.

9. A true and complete copy of Official Bankruptcy Form 204 listing the creditors who have the 20 largest unsecured claims is incorporated in and attached to this Declaration as **Exhibit 1.**

10. A list of the holders of the 5 largest secured claims is set forth below:

Creditor's Name	Creditor's Mailing Address	Date Debt was Incurred	Nature of Lien	Amount of Claim
Blue Castle (Cayman) Ltd.	1688 Meridian Ave, 7th Floor Miami Beach, FL 33139	2/7/2020	First Mortgage	\$7,560,000.00
Title, LLC	821 Shades Space Creek Pkwy Birmingham, AL 35209	2/8/2021* 11/8/2021**	Second Mortgage* Subsequent Lien **	\$3,200,225.00
Title, LLC	821 Shades Space Creek Pkwy Birmingham, AL 35209	2/23/2021	Judgment	\$885,225.00
Title, LLC and St. Andrews Capital LLC	821 Shades Space Creek Pkwy Birmingham, AL 35209 and 1209 Orange Street Wilmington, DE 19801	2/23/2021	Judgment	\$715,225.00
Town of Southampton	116 Hampton Road Southampton, NY 11968	12/1/22 – 11/20/23 First half due 1/10/23	Priority lien for town and school tax	\$16,431.95

11. A true and correct copy of Official Bankruptcy Form 206 summarizing the Debtor's assets and liabilities is incorporated in and attached to this Declaration as **Exhibit 2.**

12. On the Petition Date, 100% of the membership interests in the Debtor were held by Wickapogue Beach LLC, a Delaware limited liability company.

13. George M. Gavalas, Esq., counsel for the Loan's guarantors, Mark and Nicole Gallagher, have represented that Mark Gallagher, also the spouse of Nicole, currently occupies the Property. By letter dated March 3, 2023, sent by overnight delivery to Mark and Nicole Gallagher, the Secured Lender stated that if Mr. Gallagher is occupying the Property he is a trespasser and directed him to vacate the Property, in broom-clean condition no later than March 8, 2023.

14. The books and records of the Debtor remain in the control of Nicole Gallagher, upon information and belief. Therefore, the information I have provided in paragraphs 9-11 above

is based upon information provided to me by the Secured Lender from its files and public records and, therefore, I cannot attest to its completeness or accuracy in all respects.

15. I am only aware of one action pending against the Property, the Foreclosure Action, which is now stayed under Section 362 of the Bankruptcy Code. I will authorize that a Suggestion of Bankruptcy be filed in that proceeding. In addition, I will authorize that a Suggestion of Bankruptcy be filed in the Federal Court Action.

16. In addition to the Property, the only other known asset of Debtor is an escrow account at Chase Bank containing protective advances from the Secured Lender, held in trust for Wickapogue 1, LLC, to cover the estimated administrative expenses of this Bankruptcy Case (the “Chase Account”). I am causing the transfer of all funds in the Chase Account to a checking account to be set up as a Wickapogue 1 LLC Debtor-in-Possession account at TD Bank, with an address at 461 8<sup>th</sup> Avenue, New York, New York 10001 (the “DIP Account”).

17. As Chief Restructuring Officer of the Debtor, I constitute the management of the Debtor. My primary duties and responsibilities consist of: (i) conserving and maintaining the Property through its sale; (ii) disbursing appropriate expenses and reimbursement from the DIP Account; (iii) attending such meetings and hearings as are required; (iv) retaining bankruptcy professionals for the Debtor, including Offit Kurman, P.A., which I have retained as Debtor’s bankruptcy counsel; and (v) facilitating the negotiation and prosecution of a plan of liquidation in this Bankruptcy Case.

18. All payment amounts estimated to be needed in the first 30 days of this Bankruptcy Case have been placed into the DIP Account by Secured Lender. There is no expectation of any payments from the DIP Account in the first 30 days except, as follows: \$30.00 in bank fees to TD Bank, and an estimated \$750.00 to PSGE Long Island for utilities. I have created a \$1,100.00

reserve for repairs and maintenance for the Property and a \$5,000.00 reserve for any additional, miscellaneous administrative expenses in connection with the chapter 11 case and/or the Property.

19. Pursuant to my retention agreement with the Debtor, I will be paid \$2,500.00 monthly for my Chief Restructuring Officer services through the closure of this Bankruptcy Case or upon my earlier termination by Wickapogue Beach LLC.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: New York, New York  
March 28, 2023



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David Goldwasser

# Exhibit 1

Fill in this information to identify the case:

Debtor name	McKapogue 1, LLC
United States Bankruptcy Court for the:	Eastern District of New York (State)
Case number (If known):	

Check if this is an amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Title, LLC Shades Space Creek Parkway Birmingham, AL 35209	Robert M. Bursky 68 South Service Road, Suite 100 Melville, NJ 11747	Judgment				\$2,600,000.00
2	Lisa Grossman c/o Bernard Elfassy 33 West Hawthorne Ave, Ste 200 Valley Stream, NY 11580	Bernard Elfassy 33 West Hawthorne Ave, Ste 200 Valley Stream, NY 11580	Loan/Confessed Judgment				\$1,600,000.00
3	Bryan Geffen 15-55 Bell Boulevard Miami Beach, FL 33139	Lawrence Spivak 160-01 Hillside Avenue Jamaica, NY 11432	Judgment				\$600,210.00
4	Title, LLC Shades Space Creek Parkway Birmingham, AL 35209	Robert M. Bursky 68 South Service Road, Suite 100 Melville, NJ 11747	Judgment				\$500,225.00
5	Lisa Grossman c/o Bernard Elfassy 33 West Hawthorne Ave, Ste 200 Valley Stream, NY 11580	Bernard Elfassy 33 West Hawthorne Ave, Ste 200 Valley Stream, NY 11580	Loan/Confessed Judgment				\$500,000.00
6	Swezey Fuel Co., Inc. c/o Nicholas J. Damadeo 27 West Neck Road Huntington, NY 11743	Nicholas J. Damadeo 27 West Neck Road Huntington, NY 11743	Money Judgment				\$85,000.00
7							
8							

Debtor	Case number ( <i>if known</i> ) _____						
	Name _____						
	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

## Exhibit 2

<b>Fill in this information to identify the case:</b>	
Debtor name	Wickapogue 1, LLC
United States Bankruptcy Court for the:	Eastern District of New York (State)
Case number (if known): _____	

Check if this is an amended filing

## Official Form 206Sum

### Summary of Assets and Liabilities for Non-Individuals

12/15

#### Part 1: Summary of Assets

1. Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)

1a. Real property:

Copy line 88 from Schedule A/B .....

\$ 12,000,000.00

1b. Total personal property:

Copy line 91A from Schedule A/B.....

\$ 20,760.00

1c. Total of all property:

Copy line 92 from Schedule A/B .....

\$ 12,020,760.00

#### Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of Schedule D.....

\$ 12,435,196.30

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

3a. Total claim amounts of priority unsecured claims:

Copy the total claims from Part 1 from line 5a of Schedule E/F .....

\$ 0

3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 5b of Schedule E/F .....

+ \$ 5,885,210.00

4. Total liabilities.....

Lines 2 + 3a + 3b

\$ 18,320,406.30